



सत्यमेव जयते

# The Gujarat Government Gazette

## EXTRAORDINARY

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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

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### PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made  
by the Government of Gujarat under the Gujarat Acts

#### FINANCE DEPARTMENT

#### NOTIFICATION

No. 16/2023-State Tax(Rate)

Sachivalaya, Gandhinagar, 20<sup>th</sup> October, 2023

#### GUJARAT GOODS AND SERVICES TAX ACT, 2017

**No.(GHN-86)GST-2023/S. 9(5)(4)GST Cell:-** In exercise of the powers conferred by sub-section (5) of section 9 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat, on the recommendations of the Goods and Services Tax Council, hereby makes the following amendments in the notification of the Government of Gujarat, Finance Department No.(GHN-35)GST-2017/S.9(5)(1)-TH dated the 30<sup>th</sup> June, 2017 being Notification No. 17/2017-State Tax (Rate), namely:-

In the said notification,-

- (i) in clause (i), for the words “omnibus or any other motor vehicle”, the words “or any other motor vehicle except omnibus” shall be substituted;

(ii) after clause (i), the following clause shall be inserted, namely:-

“(ia) services by way of transportation of passengers by an omnibus except where the person supplying such service through electronic commerce operator is a company.”;

(iii) in the Explanation, after item (c), the following item shall be inserted, namely,-

“(d) “Company” has the same meaning as assigned to it in clause (20) of section 2 of the Companies Act, 2013 (18 of 2013).”.

By order and in the name of the Governor of Gujarat,

**JAYESH JOSHI,**

Joint Secretary to Government.

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